

ID: CCA_2010093014491837

Number: **201042032**

Release Date: 10/22/2010

Office:

UILC: 6231.01-01

From:

Sent: Thursday, September 30, 2010 2:49:21 PM

To:

Cc:

Subject: RE: TEFRA/non-TEFRA/DUAL PROCEDURES

The TEFRA partnership provisions do not apply to a flow through entity owned by a single person, even if that person holds both a limited and unlimited interest even if the entity has made a purported election to be governed by TEFRA. Thus, only non-TEFRA deficiency procedures apply to the sole owner of the entity.

[REDACTED]